***THE HON'BLE SRI JUSTICE BILAL NAZKI,**

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AND

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THE HON'BLE SRI JUSTICE S.ANANDA REDDY

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+W.P.Nos.15159, 15469, 18989 and 19216 of 2004

%Dated 18-11-2004

Between:

M/s. Seven Hills Par Boiled Rice Mill, Piduguralla,

Guntur District, rep.by its Managing Partner K.Sai Babu, s/o. Subramanyam.

..... PETITIONER

AND

The Commissioner of Commercial Taxes, Excise and Commercial Taxes Building, Nampally, Hyderabad and others.

...RESPONDENTS

! Counsel for Petitioners : Mr. M.V.J.K.Kumar, Advocate

^Counsel for Respondents : Special S.C. for Commercial Taxes

<GIST:

> HEAD NOTE:

? Cases referred

34 APSTJ 153

(1999) 29 APSTJ 181

(1995) 21 APSTJ 21

(1999) 29 APSTJ 227

53 S.T.C. 267

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE EIGHTEENTH DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15159, 15469, 18989 and 19216 of 2004

W.P.No.15159 of 2004 :

Between:

M/s Seven Hills Par Boiled Rice Mill, Piduguralla Guntur District,
Represented by its Managing Partner K.Sai Babu S/o. Subramanyam aged 45 years.

..... PETITIONER

AND

1 The Commissioner of Commercial Taxes, Excise and Commercial

Taxes Buildings, Nampally, Hyderabad.
2 The Deputy Commissioner (CT) Guntur-II Division
Guntur Guntur District.
3 The commercial Tax Officer Piduguralla Guntur District.

..RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate writ, order or direction particularly in the nature of writ of mandamus declaring the judgment of the sales Tax Appellate Tribunal in the case of Satyanarayana Traders Vs. State of Andhra Pradesh reported in 34 APSTJ 153 as illegal, improper, incorrect as also contrary to the dictum laid down by this Honourable High Court reported in 29 APSTJ 227m 21 APSTJ 21,6 APSTJ258, 53 STC 267 and 28 APSTJ 21 and also violative of Article 227 of the Constitution of India and contrary to the provisions of
Section 8-A(1) under the CST Act 1956 read with Rule 6 (1) (1)) of the APGST Rules 1957 as also to further declare the circular instructions of the learned commissioner of Commercial Taxes, the second respondent herein CCTS. Ref.No.ALL (2)/18/2003 dated 24.2.2003 and CTT's Enforcement Ref.NoD11/51/2003, dated 10-3-2003 as illegal, arbitrary and improper and consequently to set aside the impugned proceedings of the Deputy Commissioner (CT), guntur Dated 24.3.2004 in R.V.No.30/2003/L1 in g.I.No.4365/2000-2001 (CST) as illegal, without jursdiction and without authority of law in the teeth of the law laid down by this Honourable Court in the above mentioned cases violative of principles of natural justice and grant,

Counsel for the Petitioner : MR.M.V.J.K.KUMAR

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court made the following :

WRIT PETITION NO : 15469 of 2004

Between:

M/s. SAI LAXMI RICE MILL, PIDUGURALLA,
Guntur District. Rep. by its Managing Partner,
K. Hari Narayana, S/o. Venkaiah, aged 45 Years,

..... PETITIONER

AND

S. The Commissioner of Commercial Taxes, Excise & Commercial

Taxes Building, Nampally, Hyderabad.

2 The Deputy Commissioner(CT), Guntur – II Division,
Guntur, Guntur District.

3 The Commercial Tax Officer, Piduguralla,
Guntur District.

....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, Order or direction particularly in the nature of Writ of Mandamus declaring the judgment of the Sales Tax Appellate Tribunal in the case of SATYANARAYANA TRADERS Vs. STATE OF ANDHRA PRADESH reported in 34 APSTJ 153 as illegal, improper, incorrect as also contrary to the dictum laid down by this Honourable High Court reported in 29 APSTJ 227, 21 APSTJ 21, 6 APSTJ 258, 53 STC 267 & 28 APSTJ 21 and also violative of Article –227 of the Constitution of India and contrary to the provisions of Section 8-A(1) under the CST Act, 1956 read with Rule 6(1)(i) of the APGST Rules, 1957 as also to further declare the Circular instructions of the learned Commissioner of Commercial Taxes, the second respondent herein in CCT's Ref.No. AII(20/18/2003 dated 24-02-2003 as illegal, arbitrary and improper and consequently to set aside the impugned proceedings of the Deputy Commissioner (CT), Guntur dated 24-03-2004 in R.V.No.29/03/L1 in G.I.No.4945/2000-2001 as illegal, without jurisdiction and without authority of law in the teeth of the law laid down by this Honourable Court in the above entioned cases violative of principles of natural justice and grant such other relief or reliefs as are deemed fit and proper in the circumstances of the case.

Counsel for the Petitioner : MR.M.V.J.K.KUMAR

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court made the following :

WRIT PETITION No.18989 of 2004

Between:

M/s Srinivasa Rice Mills I Bhimavaram Road, Akividu
West godavari District Rep.by its Managing Partner,
G.Srirama Raju

..... PETITIONER

AND

1 The Deputy Commissioner (CT) Eluru, West Godavari Distirct.

2 Commercial Tax Officer, Akividu, West Godavari District.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of Mandamus impeaching the judgment of the Andhra Pradesh Sales Tax Appellate Tribunal in TA.NO.423/97 dt.21/07/2000 (reported in 34 APSTJ page 153) by declaring the same as per incuriam, bad law, violative of judicial discipline, not having binding force and consequently set aside all the proceedings issued by the respondents herein relying on the said judgment, more particularly the revision order dt. 04/03/2004 passe by the 1st Respondent for the Assessment year 1999-2000 (A.P.G.S.T.)

Counsel for the Petitioner : MR.B.A.PADMANABHA RAO

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court made the following :

WRIT PETITION Nos.19216 of 2004

Between:

M/s. Srinivasa Rice Mill, I Bhimavaram Road, Akividu,
West Godavari District, Rep. by its Managing Partner,
G. Srirama Raju.

..... PETITIONER

AND

S. The Appellate Deputy Commissioner (CT), Vijayawada,

Krishna District.

S. Commercial Tax Officer, Akividu, West Godavari District.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Mandamus impeaching the judgment of the Andhra Pradesh Sales Tax Appellate Tribunal in T.A.No.423 of 97 dated 21-07-2000 reported in 34 APSTJ page 153) by declaring the same as per incuriam, bad, law, violative of judicial discipline, not having binding force and consequently set aside all the proceedings issued by the respondents herein relying on the said judgment, more particularly the assessment order dt. 29-03-2003 passed by the 2nd Respondent for the Assessment Year 2000-01 (A.P.G.S.T) as confirmed by the 1st respondent by order dt. 16-10-2003.

Counsel for the Petitioner : MR.B.A.PADMANABHA RAO

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court made the following :

THE HON'BLE MR. JUSTICE BILAL NAZKI

AND

THE HON'BLE MR. JUSTICE S. ANANDA REDDY

–

W.P.No. 15159 of 2004,

W.P.No. 15469 of 2004,

W.P.No. 18989 of 2004,

And

W.P.No. 19216 of 2004.

COMMON ORDER: (Per Hon'ble Mr. Justice S. Ananda Reddy)

These writ petitions are filed by the registered dealers, who are the rice millers, aggrieved by the order of the Sales Tax Appellate Tribunal in ***Satyanarayana Raw and Boiled Rice Mill v. State of A.P.,*** and the consequential circulars issued by the Commissioner of Commercial Taxes, dated 24.2.2003 directing all the officers to follow the said decision, and also the consequential revision orders passed by the Deputy Commissioner (CT), revising the order of assessment made under the Central Sales Tax Act, 1956 (hereinafter referred to as 'the Act').

S. In all these cases assessments were framed under the provisions of the Act by the respective Assessing Officers computing the benefit under Sec.8A(1)(a) by applying the formula and thereafter granted the benefit of rebate in terms of Section 15(c) of the Act and thus determined the tax liability of the respective dealers. However, the revisional authorities issued notices after a lapse of more than one

year, proposing to revise the said assessments on the ground that the assessments as framed granting the rebate in terms of Section 8A read with Sec.15(c) was in excess of the relief to which the dealers are entitled. Thereafter, the revisional authority revised the assessment in terms of the notice observing that the net tax due arrived was the difference between the central sales tax collections and the rebate amount. The central sales tax thus payable was much lower than the amount actually collected. Therefore, the dealer was not entitled for rebate as computed by the assessing officer, but was eligible only to a lesser sums (Rs.1,76,700/- in W.P.No.15159 of 2004) and therefore, revised the assessment, holding that the assessments as framed are irregular and prejudicial to the interest of the Revenue, and thus modified the assessments.

S. In the normal course, these writ petitions would not have been entertained by this Court as there is a remedy of appeal to the Appellate Tribunal in terms of Section 21 of the Andhra Pradesh General Sales Tax Act, 1957, but in view of the earlier referred decision of a Two-Member Bench of the Tribunal, which did not refer to an earlier decision of a Three-Member Bench decision of the Tribunal, where a contrary view had been expressed, and, further, as the result is already known, and as the authorities failed to follow the Larger Bench decision of the Tribunal, instead of following a smaller bench decision, this Court inclined to consider the matters on merit. Though certain matters were disposed of earlier by a Bench of this Court on the ground that the departmental authorities are bound by the Larger Bench decision of the Tribunal, but we felt that it is proper and just to consider the issue on merit. Therefore, these writ petitions were taken up and heard on merits.

S. The learned counsel for the petitioners contended that all the dealers have purchased paddy within the State, while the rice that resulted on conversion was sold in the inter-State transactions. It is also the case of the dealers that the paddy that was procured by the dealers suffered tax, as tax is leviable at the first purchase point at 4%.

Similarly, it is also their case that they have collected central sales tax on the rice that was sold after conversion of the paddy procured by them. Therefore, according to the petitioners, they are entitled for the rebate in terms of Sec.8A(1)(a) read with Sec.15(c) of the Act. As per the said provisions, after determining the central sales tax component from out of the aggregate sale prices of rice, the tax that had suffered on the paddy has to be allowed by way of rebate and it is only the differential amount of central sales tax, which is payable by the dealers. It is also the case of the petitioners that the assessing officers accepted the said contention and framed the assessments granting the rebate in respect of the tax paid on the paddy from out of the central sales tax component. But, however, the said assessments were revised by the revisional authorities in the light of the Judgment of the Tribunal in ***Satyanarayana Raw and Boiled Rice Mill***'s case (1 supra). According to the petitioners, the Tribunal did not decide the issue correctly in ***Satyanarayana Raw and Boiled Rice Mill***'s case (1 supra), and, in fact, the said Judgment was rendered by a Two Member Bench of the Tribunal ignoring an earlier decision rendered by a Three-Member Bench of the Tribunal in ***Badarinadh Rice Mill & Anr. Vs. State of A.P.*** . It is stated that the said Judgment was rendered by a Three-Member Bench as early as on 27.7.1999 and without even referring to the said decision, the later Two-Member Bench decided the issue on 21.7.2000, taking totally an illegal and illogical view of the provisions in question. The learned counsel also contended that almost identical issue was considered by this Court in ***State of A.P. vs. S. Laxminarayana Gupta***, where this Court considered the provisions of Sec.8A(1)(a) and the tax deductible as and by way of rebate in respect of the tax levied on the paddy, which yielded the said rice. Though the said Judgment is binding on the Tribunal, the Tribunal failed to consider and follow the same. Almost similar issue was considered by a Division Bench of this Court in ***Sri Laxmiganapathi Enterprises vs. Commercial Tax Officer,*** while considering almost identical formula that contained in Sec.8A(1)(a) of the Act, under Rule 6(1)(l) of the Andhra Pradesh General Sales

Tax Rules. In fact, this Court had even referred to the Commissioner's circular and held that the same runs counter to the decisions of the High Court as well as the Tribunal. Therefore, the learned counsel sought to declare that the Tribunal did not interpret the provisions correctly in ***Satyanarayana Raw and Boiled Rice Mill***'s case (1 supra) as the said interpretation given by the Tribunal is contrary to the provisions as well as the decisions of this Court.

S. The learned Special Government Pleader for Taxes, however, sought to support the order of the Tribunal as well as the consequential circular of the Commissioner of Commercial Taxes and the orders of the revisional authorities.

S. From the above, the issue that arises for consideration is what is the deduction that is available to the dealers in terms of Sec.8A(1)(a), read with Sec.15(c) of the Central Sales Tax Act, 1956?

S. For convenience it would be appropriate to extract the above relevant provisions here, including the definition of the term turnover.

"Sec.2(j). 'Turnover' used in relation to any dealer liable to tax under this Act means the aggregate of the sale prices received and receivable by him in respect of sales of any goods in the course of inter-State trade or commerce made during any prescribed period and determined in accordance with the provisions of this Act and the rules made thereunder."

"Sec.8A. Determination of Turnover.

S. In determining the turnover of a dealer for the purposes of this Act, the following deductions shall be made from the aggregate of the sale prices, namely: -

t. the amount arrived at by applying the following formula –

$$\frac{\text{Rate of tax X aggregate of sale price}}{\text{100 plus rate of tax}}$$

Provided that no deduction on the basis of the above formula shall be made if the amount by way of tax collected by a registered dealer, in accordance with the provisions of this Act, has been otherwise deducted from the aggregate of sale prices.

Explanation: Where the turnover of a dealer is taxable at different rates, the aforesaid formula shall be applied separately in respect of each part of the turnover liable to a different rate of tax."

"**Sec.15. Restrictions and conditions in regard to tax on sale or purchase of declared goods within a State:** Every sales tax law of a State shall, insofar as it imposes or authorizes the imposition of a tax on the sale or purchase of declared goods, be subject to the following restrictions and conditions, namely: -

a. **...**

b. …

c. where a tax has been levied under that law in respect of the sale or purchase inside the State of any paddy referred to in sub-clause (i) of clause (i) of Section 14, the tax leviable on rice procured out of such paddy shall be reduced by the amount of tax levied on such paddy."

"Explanation-III to Schedule III of APGST Act, 1957: For the purpose of items 21 and 22, where a tax has been levied under this Act in respect of the sale or purchase inside the State of any paddy, the tax leviable on rice procured out of such paddy shall be reduced by the amount of tax levied on such paddy."

S. On a perusal of the above provisions, it is clear that the term turnover as defined means the aggregate of the sale prices received and receivable in respect of any goods in the course of inter-State trade or commerce and determined in accordance with the provisions of the Act and the Rules made thereunder. Further, the determination of the turnover is provided under Sec.8A, which shall be determined after allowing deductions, when the aggregate of the sale price is inclusive of central sales tax, which is not separately collected. The statute provides a formula for the determination of the tax component from out of the aggregate of the sale prices. The proviso contained therein restricts the application of the said formula if the amount by way of tax collected by the registered dealer has been otherwise deducted from the aggregate of the sale prices. Further, as per Sec.15© where the tax has been levied on the sale or purchase of paddy, the tax leviable on the rice procured out of such paddy shall be reduced by the amount of tax levied on such paddy. To the same effect is the Explanation III to Schedule III to the APGST Act. From this it is clear that the entire amount of tax levied on paddy shall be allowed as deduction from out of the tax collected from the rice after

conversion of such paddy. Therefore, it is very clear that where a dealer has collected central sales tax on the rice while affecting the sale of rice in the course of inter-State trade and if such rice had been procured out of the paddy purchased within the State, which had suffered tax, such tax levied on the paddy has to be deducted from the central sales tax component and it is only the differential amount of central sales tax, i.e., central sales tax collected over and above the tax paid on the paddy, which is due by the dealer. A perusal of the assessment shows that the assessing officer had determined the central sales tax component by applying the formula, and thereafter allowed the rebate in respect of the tax component levied on the paddy and thus determined the tax due. But, however, the said order was revised by the revisional authority relying upon the decision of the Tribunal in ***Satyanarayana Raw and Boiled Rice Mill***'s case (1 supra), and held that the dealer is eligible for exemption of the central sales tax collections for a sum of Rs.1,76,700/- only. The amount of central sales tax collection as well as the tax suffered on the paddy, there is no variation, as the same figures have been adopted by the revisional authority. But without giving any reasons simply referring to the Judgment of the Tribunal the revisional authority held that the assessee (in W.P.No.15159 of 2004) was held not entitled for a rebate of Rs.4,42,883/- (representing tax paid on paddy).

S. In order to understand the said view of the revisional authority, as the revisional order does not contain the reasons, it would be proper to consider the decision of the Tribunal that was followed by the revisional authority.

In ***Satyanarayana Raw and Boiled Rice Mill***'s case (1 supra) the matter came up in appeal before the Tribunal when the dealer questioned the revision order of the Deputy Commissioner (CT) under which the order of assessment under the Act was revised. In that case, the dealer is similar to the present dealers and was carrying on business as a rice miller. The dealer was assessed by the Commercial Tax Officer under the Act determining the gross turnover at Rs.2,00,79,774/- and net turnover at Rs.1,89,99,387/-. While allowing rebate on the corresponding paddy

involved in the inter-State sales of Rice and Broken Rice, the Commercial Tax Officer has allowed deduction of central sales tax collected from the aggregate of the sale price of rice and broken rice sold in inter-State trade. The Deputy Commissioner (CT) while revising the assessment observed that the tax worked out as per the formula on the total interstate sales of rice and broken rice on the central sales tax shown to have been collected cannot be deducted from the turnover as the tax paid on corresponding paddy has been granted rebate under Section 15© of the Act. According to him, the tax qualified for exemption from central sales tax collection is only to the extent of tax on rice and broken rice, minus tax rebate granted on corresponding paddy. In fact, the figures given in that case show that the Assessing Officer allowed deduction of tax element of Rs.7,59,975/- from out of the central sales tax component. But the revisional authority took the view that the dealer is liable to pay central sales tax of Rs.33,453/-, and therefore, he is entitled for deduction only to that extent and therefore there is excess deduction of Rs.7,26,522/-. When the said order of revision was assailed before the Tribunal, the Tribunal also took the same pedantic view, expressed through the Departmental Member of the Tribunal. The Tribunal totally failed to take note of the already existing decisions of this Court, which are binding on the Tribunal, apart from ignoring its own earlier decision rendered in ***Badarinadh Rice Mill****'s case* (2 supra), where the Tribunal has even followed the decisions of this Court. The observations of the Tribunal show that the appellant claimed a larger deduction than the amount due by way of central sales tax to the Department. Therefore, such claim was not the intention of the parliament and thus held "The Parliament intended to grant the benefit of exemption only to the extent of central sales tax component of Rs.33,453/-." The Tribunal has even gone to the extent of holding that the dealer in that case had collected in excess of the liability of central sales tax. Therefore, even the dealer was liable for penalty. Though nowhere it was held that the dealer has collected tax in excess of 4% prescribed under the schedule, where such sales are accompanied by the C-Forms. The Tribunal has also gone to the extent to construe the expression aggregate of the sale price as net aggregate of the sale prices on the premise that if the provision is not construed in such a manner, it may lead to manifestly unjust result. The term net aggregate of the sale price was not at all even defined under the provisions of the Act. But the Tribunal had gone to the extent of equating it with aggregate of the sale price. The said interpretation given by the Tribunal is clearly against the plain and simple language contained in the relevant provisions.

S. This issue was considered by a Division Bench of this Court in ***S.Laxminarayana Gupta'*** s case (3 supra), as early as in the year 1994. In that case the Assessing Officer framed assessment for the year 1981-82 after deducting an amount of Rs.2,72,899/- from the total turnover applying the formula contained in Sec.8A(1)(a) of the Central Sales Tax Act, 1956. The said order of assessment was revised by the Deputy Commissioner on the premise that the said assessment is prejudicial to the interest of the Revenue. On further appeal to the Tribunal, the Tribunal set aside the order of the Deputy Commissioner and upheld the application of the formula by the Assessing Officer for ascertaining the net turnover. The Division Bench while considering the provisions of Sec.8A held that whenever the aggregate of the sale price is inclusive of the central sales tax, the tax component has to be arrived at by applying the formula prescribed in Sec.8A(1)(a) and rebate has to be allowed if the tax component is not otherwise allowed as deduction, as contemplated under the proviso to the said provision. The Bench also referred to an earlier decision in ***Rallies India Ltd. Vs. State of A.P.,*** wherein it was held that if the aggregate of the sale price is not inclusive of the tax component, there is no occasion to apply the formula for reducing the aggregate of the sale price and it was also held that the burden to prove that the aggregate of the sale price is inclusive of the central sales tax is on the dealer.

S. In ***Sri Laxmiganapathi Enterprises*** 's case (4 supra) another Division Bench of this Court had considered the provisions of Sec.8A read with Sec.15© of the Act while interpreting the provisions of Rule 6(1)(l) where identical formula as contained in Sec.8A(1)(a) was prescribed for providing deduction of the sales tax in determining the net turnover of a dealer in respect of sale of rice within state. While interpreting the above provisions, the Bench had even considered the circular of the Commissioner of Commercial Taxes dated 24.2.1998 where the Commissioner clarified that the deduction towards tax component on rice will be worked out on the basis of the

net tax payable on sale of rice after rebate is given on the basis of the tax paid on the corresponding purchase of paddy consumed. The Division Bench held that the said circular issued by the Commissioner runs counter to the decisions of both the High Court and the Tribunal, and therefore, set aside the assessments framed in conformity with the said circular. The Division Bench has categorically approved the application of the formula contained in Sec.8A(1) for determining the tax component from which the tax paid on paddy purchased, which yielded rice, has to be allowed by way of rebate under sec.15(c) of the Act. Holding so, the order of the revisional authority was set aside in the writ petitions and the assessing authorities are directed to make fresh assessments without reference to the circular of the Commissioner.

12. In fact, an earlier decision of the Tribunal in the case of ***Badarinadh Rice Mill****'s case* (2 supra) had dealt with similar issue and the Tribunal (consisted of Three Members) after referring to the earlier orders of this Court applied the formula for determining the central sales tax component from which rebate has to be allowed in terms of Sec.15(c) of the Act. In spite of such earlier decision of the very same Tribunal, which was decided as early as in 1999, without referring to the said decision, and without even distinguishing the said decision if there are any grounds, the Tribunal (consisted of Two Members) took totally a different view; in effect the order reflecting the substance of the circular of the Commissioner, which was held to be bad by this Court.

13. Under the above circumstances, this Court declares that the interpretation of Sec.8A(1)(a) read with Sec.15(c) of the Act by the Tribunal in ***Satyanarayana Raw and Boiled Rice Mill*** s case (1 supra) is incorrect and it does not reflect the intention of legislature in formulating the said provision. Consequently, the circular of Commissioner dated 24.2.2003 and the revisional orders are set aside.

14. In the result, the writ petitions are allowed. No costs.

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Bilal Nazki, J.

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S. Ananda Reddy, J.

Dt. 18.11.2004

Kvh

Note : L.R. copies to be marked.

B/o.

Kvh.

To

1. One fair copy to the Hon'ble Sri Justice Bilal Nazki (for his

Lordship's kind perusal).

2. One fair copy to the Hon'ble Sri Justice S.Ananda Reddy (for his

Lordship's kind perusal).

3 The Commissioner of Commercial Taxes, Excise and Commercial

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4 The Deputy Commissioner (CT) Guntur-II Division
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7 Commercial Tax Officer, Akividu, West Godavari District.

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THE HON'BLE MR. JUSTICE BILAL NAZKI

AND

THE HON'BLE MR. JUSTICE S. ANANDA REDDY

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W.P.No. 15159 of 2004,

W.P.No. 15469 of 2004,

W.P.No. 18989 of 2004,

And

W.P.No. 19216 of 2004.

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COMMON ORDER

(Per Hon'ble Mr. Justice S. Ananda Reddy)

18..11..2004

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